



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MERRILL WATER UTILITY

Principal Office: 1004 EAST FIRST STREET
MERRILL, WI 54452

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I CHARLES PIEROTTI of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/31/1999
(Date)

CITY ENGINEER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MERRILL WATER UTILITY**Utility Address:** 1004 EAST FIRST STREET
MERRILL, WI 54452**When was utility organized?****Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR CHARLES H PIEROTTI**Title:** CITY ENGINEER**Office Address:**1004 EAST FIRST STREET
MERRILL, WI 54452**Telephone:** (715) 536 - 5594**Fax Number:** (715) 539 - 2668**E-mail Address:** cp1997@ci.merrill.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: MR WILLIAM MILLER**Title:** AUDIT SUPERVISOR**Office Address:** COHEN AND ASSOCIATES, CPAP.O. BOX 130
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:** cohen@coredcs.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR WILLIAM MILLER**Title:** AUDIT SUPERVISOR**Office Address:** COHEN AND ASSOCIATES, CPAP.O. BOX 130
PLOVER, WI 54467**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9791**E-mail Address:****Date of most recent audit report:** 3/31/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR CHARLES H PIEROTTI**Title:** CITY ENGINEER**Office Address:**1004 EAST FIRST STREET
MERRILL, WI 54452**Telephone:** (715) 536 - 5594**Fax Number:** (715) 539 - 2668**E-mail Address:** CP1997@CI.MERRILL.WI.US

Name of utility commission/committee: WATER AND SEWAGE COMMITTEE

Names of members of utility commission/committee:

MR ROBERT COLCLOSURE, COMMITTEEPERSON

MR ROGER ENGLISH, CHAIRMAN

MR PHILIP KRAUSE, COMMITTEEPERSON

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: N/A**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	882,882	879,171	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	350,064	374,634	2
Depreciation Expense (403)	139,216	127,896	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	176,782	162,614	5
Total Operating Expenses	666,062	665,144	
Net Operating Income	216,820	214,027	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	216,820	214,027	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	8,550	9,916	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,700	4,079	10
Miscellaneous Nonoperating Income (421)	5,752	555	11
Total Other Income	20,002	14,550	
Total Income	236,822	228,577	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	236,822	228,577	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,470	2,218	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	64,439	39,473	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	65,909	41,691	
Net Income	170,913	186,886	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,425,571	2,604,715	20
Balance Transferred from Income (433)	170,913	186,886	21
Miscellaneous Credits to Surplus (434)	0	692,210	22
Miscellaneous Debits to Surplus--Debit (435)	0	58,240	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,596,484	3,425,571	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Special Assessments	1,773	5
Temporary Investments	3,927	6
Total (Acct. 419):	5,700	
Miscellaneous Nonoperating Income (421):		
Contractor Plan Forfeitures	2,475	7
Assessment Parcel Searches	3,186	8
Sale of Maps	91	9
Total (Acct. 421):	5,752	
Miscellaneous Amortization (425):		
NONE		10
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		11
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		12
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		13
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		14
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		15
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	18,552				18,552	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	184				184	2
Payroll	6,688				6,688	3
Materials	2,263				2,263	4
Taxes	224				224	5
Other (list by major classes):						
Transportation	643				643	6
Total costs and expenses	10,002	0	0	0	10,002	
Net income (or loss)	8,550	0	0	0	8,550	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	882,882	0	0	0	882,882	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	882,882	0	0	0	882,882	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	141,237		141,237	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	6,942		6,942	6
Other nonutility expenses			0	7
Water utility plant accounts	5,795		5,795	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	153,974	0	153,974	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,245,247	7,822,176	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,751,765	1,624,011	2
Net Utility Plant	6,493,482	6,198,165	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	12,855	16,079	6
Special Funds (125)	0	0	7
Total Other Property and Investments	12,855	16,079	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	39,367		8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	152,969	156,216	11
Other Accounts Receivable (143)	4,281	2,496	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	450,548	370,090	14
Materials and Supplies (150)	15,795	14,203	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	662,960	543,005	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	21,576	10,296	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	21,576	10,296	
Total Assets and Other Debits	7,190,873	6,767,545	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	506,143	414,118	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,596,484	3,425,571	23
Total Proprietary Capital	4,102,627	3,839,689	
LONG-TERM DEBT			
Bonds (221)	1,087,750		24
Advances from Municipality (223)	50,000	945,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,137,750	945,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	39,619	211,530	28
Payables to Municipality (233)	129,956	5,846	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	7,725	4,494	32
Other Current and Accrued Liabilities (238)		2,103	33
Total Current and Accrued Liabilities	177,300	223,973	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,773,196	1,758,883	41
Total Liabilities and Other Credits	7,190,873	6,767,545	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	8,239,314	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	5,933				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	8,245,247	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,751,765	0	0	0	10
Total Accumulated Provision	1,751,765	0	0	0	
Net Utility Plant	6,493,482	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	1,624,011				1,624,011	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	139,216				139,216	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,730				10,730	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,500				2,500	10
Other credits (specify):						11
					0	12
Total credits	152,446	0	0	0	152,446	13
Debits during year						14
Book cost of plant retired	24,692				24,692	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	24,692	0	0	0	24,692	19
Balance End of Year	1,751,765	0	0	0	1,751,765	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.92%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	15,795	14,203	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	15,795	14,203	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
G.O. BONDS 11/98	0	21576	21,576	1
GO NOTES	1,470	428	0	2
Total			21,576	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	414,118	1
Changes during year (explain):		
TIF Financed Main Extensions	92,025	2
Balance end of year	506,143	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GENERAL OBLIGATION REFUNDING BOND	11/01/1998	11/01/2013	4.00%	1,087,750	1
Total Bonds (Account 221):				1,087,750	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION NOTE	11/01/1991	11/01/1999	5.80%	50,000	1
Total for Account 223				50,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	176,782	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	176,782	
Taxes paid during year:		
County, state and local taxes	163,940	6
Social Security taxes	11,874	7
PSC Remainder Assessment	968	8
Other (explain):		
NONE		9
Total payments and other debits	176,782	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
11/91 GO Bonds	0	0	0	0	1
6/95 GO Notes	0	0	0	0	2
12/97 GO Note	0	0	0	0	3
1198 GO Refunding Bonds		0		0	4
Subtotal	0	0	0	0	
Advances from Municipality (223)					
11/91 GO BONDS	975	5,240	5,725	490	5
5/94 GO NOTES	2,249	24,714	26,963	0	6
6/95 GO NOTES	1,270	27,250	28,520	0	7
12/97 GO NOTE	0	7,235	0	7,235	8
11/98 G.O. Refunding Bonds		0		0	9
Subtotal	4,494	64,439	61,208	7,725	
Other Long-Term Debt (224)					
NONE	0			0	10
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	4,494	64,439	61,208	7,725	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,758,883	0	0	0	0	1,758,883	1
Add credits during year:							
For Services	9,500					9,500	2
For Mains	4,813					4,813	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,773,196	0	0	0	0	1,773,196	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	181,300					181,300	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments Deferred	12,855	2
Total (Acct. 124):	12,855	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	152,969	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	152,969	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	4,281	10
Other (specify):		
NONE		11
Total (Acct. 143):	4,281	
Receivables from Municipality (145):		
Due from Non-Regulated Sewer	450,548	12
Total (Acct. 145):	450,548	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
Operating Expenses Due to General Fund	129,956	16
Total (Acct. 233):	129,956	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	7,825,436	0	0	0	7,825,436	1
Materials and Supplies	14,999	0	0	0	14,999	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	1,687,888	0	0	0	1,687,888	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,766,039	0	0	0	1,766,039	6
Other (specify):					0	7
Average Net Rate Base	4,386,508	0	0	0	4,386,508	
Net Operating Income	216,820	0	0	0	216,820	8
Net Operating Income as a percent of						
Average Net Rate Base	4.94%	N/A	N/A	N/A	4.94%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	460,130	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,511,027	3
Other (Specify):		4
Total Average Proprietary Capital	3,971,157	
Net Income		
Net Income	170,913	5
Percent Return on Proprietary Capital	4.30%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Plant additions in 1998 were in excess of \$85,000. Included in this figure are a new warehouse (\$566,472) and main extensions and replacements of \$197,495.

The warehouse was financed primarily by General Obligation Debt (\$275,000 in 1997 and \$275,000 in 1998). Of the new main and service additions, \$92,025 was financed by the City's TIF District, and \$14,300 by customer contributions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

New G.O. Note for \$275,000 - See Item #1 above. On 11/1/98 the Utility refinanced all debt outstanding except for a \$50,000 Note which matures in 1999.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

The 6/95 Issue was refunded by the 11/98 Bond. Unamortized costs of \$8,826 were added to the unamortized cost of \$12,750 of the new issue giving a 12/31/98 balance of \$21,576.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

July 22, 1999

Mr. Charles H. Pierotti, City Engineer
Merrill Water Utility
1004 East First Street
Merrill, W 54452-2584

1998 Analytical Review DWCCA-3610-PJL

Dear Mr. Pierotti:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Water Utility Plant in Service schedule on page W-8, we noted that you report \$566,472 for Additions During the Year for Account 390, Structures and Improvements. Please provide detail of this addition and provide the date of the PSC construction authorization.

2. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\July 22 1999 rev letters L 1.doc

FINANCIAL SECTION FOOTNOTES

cc: Mr. Roger English, Chairman

Response received by e-mail on 7/22/99.

#1, cost was for a new garage, not authorized, so referred to Peter Feneht.

#2, per Bruce Schmidt, ok this year, check next year.

Update to above, Peter F. has approved the construction referred to in item
1.

Review closed.

PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	865,901	1
Total Sales of Water	865,901	
Other Operating Revenues		
Forfeited Discounts (470)	10,196	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,785	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	16,981	
Total Operating Revenues	882,882	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	68,683	9
Water Treatment Expenses (630-635)	49,426	10
Transmission and Distribution Expenses (640-655)	98,570	11
Customer Accounts Expenses (901-904)	38,368	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	95,017	14
Total Operation and Maintenance Expenses	350,064	
Other Operating Expenses		
Depreciation Expense (403)	139,216	15
Amortization Expense (404-407)		16
Taxes (408)	176,782	17
Total Other Operating Expenses	315,998	
Total Operating Expenses	666,062	
NET OPERATING INCOME	216,820	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	8	87	103	1
Commercial	3	137	163	2
Industrial	4	286	407	3
Total Unmetered Sales to General Customers (460)	15	510	673	
Metered Sales to General Customers (461)				
Residential	3,297	160,227	404,887	4
Commercial	366	61,831	110,508	5
Industrial	62	46,286	59,765	6
Total Metered Sales to General Customers (461)	3,725	268,344	575,160	
Private Fire Protection Service (462)	46		25,283	7
Public Fire Protection Service (463)	1		232,059	8
Other Sales to Public Authorities (464)	56	20,711	32,726	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,843	289,565	865,901	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	232,059	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	232,059	
Forfeited Discounts (470):		
Customer late payment charges	10,196	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	10,196	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,710	10
Other (specify):		
Private Well Fees	75	11
Total Other Water Revenues (474)	6,785	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	10,984	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	26,875	7
Operation Supplies and Expenses (623)	2,893	8
Maintenance of Pumping Plant (625)	27,931	9
Total Pumping Expenses	68,683	
WATER TREATMENT EXPENSES		
Operation Labor (630)	13,467	10
Chemicals (631)	23,782	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)	12,177	13
Total Water Treatment Expenses	49,426	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	17,545	14
Operation Supplies and Expenses (641)	6,949	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,922	16
Maintenance of Mains (651)	25,165	17
Maintenance of Services (652)	13,057	18
Maintenance of Meters (653)	18,894	19
Maintenance of Hydrants (654)	10,776	20
Maintenance of Other Plant (655)	262	21
Total Transmission and Distribution Expenses	98,570	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,310	22
Accounting and Collecting Labor (902)	31,828	23
Supplies and Expenses (903)	3,230	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	38,368	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	17,500	27
Office Supplies and Expenses (921)	4,802	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	5,157	30
Property Insurance (924)	8,992	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	50,478	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	5,102	35
Transportation Expenses (933)	2,986	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	95,017	
Total Operation and Maintenance Expenses	350,064	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		167,901	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,961	2
Net property tax equivalent		163,940	
Social Security		11,874	3
PSC Remainder Assessment		968	4
Other (specify): NONE			5
Total tax expense		176,782	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lincoln				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.224790				3
County tax rate	mills		7.038879				4
Local tax rate	mills		10.868356				5
School tax rate	mills		12.937484				6
Voc. school tax rate	mills		2.031393				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.100902				10
Less: state credit	mills		2.236917				11
Net tax rate	mills		30.863985				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.868356				14
Combined School Tax Rate	mills		14.968877				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.837233				17
Total Tax Rate	mills		33.100902				18
Ratio of Local and School Tax to Total	dec.		0.780560				19
Total tax net of state credit	mills		30.863985				20
Net Local and School Tax Rate	mills		24.091186				21
Utility Plant, Jan. 1	\$	7,822,176	7,822,176				22
Materials & Supplies	\$	14,203	14,203				23
Subtotal	\$	7,836,379	7,836,379				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,836,379	7,836,379				26
Assessment Ratio	dec.		0.889362				27
Assessed Value	\$	6,969,378	6,969,378				28
Net Local & School Rate	mills		24.091186				29
Tax Equiv. Computed for Current Year	\$	167,901	167,901				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	167,901					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	219,572		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	219,572	0	
PUMPING PLANT			
Land and Land Rights (320)	14,856		12
Structures and Improvements (321)	161,022		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	89,826		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	2,593		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	268,297	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	821		22
Water Treatment Equipment (332)	39,867	8,930	23
Total Water Treatment Plant	40,688	8,930	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	885		24
Structures and Improvements (341)	4,251		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			219,572	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	219,572	
PUMPING PLANT				
Land and Land Rights (320)			14,856	12
Structures and Improvements (321)			161,022	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			89,826	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			2,593	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	268,297	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			821	22
Water Treatment Equipment (332)			48,797	23
Total Water Treatment Plant	0	0	49,618	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			885	24
Structures and Improvements (341)			4,251	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	334,795		26
Transmission and Distribution Mains (343)	4,834,935	197,495	27
Fire Mains (344)	674,461		28
Services (345)	345,622	9,576	29
Meters (346)	459,090	29,142	30
Hydrants (348)	0	9,920	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,654,039	246,133	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	8,384	566,472	34
Office Furniture and Equipment (391)	45,722		35
Computer Equipment (391.1)	3,237	7,757	36
Transportation Equipment (392)	102,609	20,208	37
Stores Equipment (393)	1,413		38
Tools, Shop and Garage Equipment (394)	35,359	2,948	39
Laboratory Equipment (395)	1,420		40
Power Operated Equipment (396)	20,532		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	10,286		44
Other Tangible Property (399)	0		45
Total General Plant	228,962	597,385	
Total utility plant in service directly assignable	7,411,558	852,448	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,411,558	852,448	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			334,795	26
Transmission and Distribution Mains (343)	6,834		5,025,596	27
Fire Mains (344)		(674,461)	0	28
Services (345)	2,100	328,839	681,937	29
Meters (346)	4,958	(113,468)	369,806	30
Hydrants (348)	800	459,090	468,210	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	14,692	0	6,885,480	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			574,856	34
Office Furniture and Equipment (391)			45,722	35
Computer Equipment (391.1)			10,994	36
Transportation Equipment (392)	10,000		112,817	37
Stores Equipment (393)			1,413	38
Tools, Shop and Garage Equipment (394)			38,307	39
Laboratory Equipment (395)			1,420	40
Power Operated Equipment (396)			20,532	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			10,286	44
Other Tangible Property (399)			0	45
Total General Plant	10,000	0	816,347	
Total utility plant in service directly assignable	24,692	0	8,239,314	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	24,692	0	8,239,314	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			27,731	27,731	1
February			24,884	24,884	2
March			27,593	27,593	3
April			26,911	26,911	4
May			32,809	32,809	5
June			30,030	30,030	6
July			33,937	33,937	7
August			32,798	32,798	8
September			30,912	30,912	9
October			33,380	33,380	10
November			27,945	27,945	11
December			31,721	31,721	12
Total for year	0	0	360,651	360,651	
Less: Measured or estimated water used in main flushing and water treatment during year				5,428	13
Less: Other utility use				1,888	14
Other utility use explanation:					15
Water Main Breaks.					
Water pumped into distribution system				353,335	16
Less: Water sold				289,565	17
Losses and unaccounted for				63,770	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,984	21
Date of maximum: 10/20/1998					22
Cause of maximum:					23
Flushing the System.					
Minimum gallons pumped by all methods in any one day during reporting year				704	24
Date of minimum: 4/2/1998					25
Total KWH used for pumping for the year				446,066	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MEMORIAL AND STURDEVENT	1	116	16	1,820,160	Yes	1
NORTH FOSTER - OTTO'S	2	80	18	745,920	Yes	2
OREGON AND WATER	3	79	16	554,400	Yes	3
EAST MAIN AND PEARL	4	125	16	1,788,400	Yes	4
THIELMANN AND GERR	5	120	20	2,368,800	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	MORIAL AND STURDEVENT	NORTH FOSTER - OTTO'S	OREGON AND WATER	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1948	1948	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,267	547	384	8
Pump Motor or Standby Engine Mfr	U.S.	LAYNE	U.S.	10
Year Installed	1990	1990	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5		14
Location	EAST MAIN AND PEARL	THIELMANN AND GERR		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1960	1975		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	1,255	1,640		21
Pump Motor or Standby Engine Mfr	U.S.	LAYNE		23
Year Installed	1991	1975		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	150		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	A	B		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		4
				5
Year constructed	1947	1979		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	165	175		10
Total capacity in gallons	200,000	200,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y		21
				22
Is water fluoridated (yes, no)?	Y	Y		23
				24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	924	0	0	0	924	1
L	D	1.000	75	0	0	0	75	2
M	D	1.000	1,126	0	70	0	1,056	3
M	D	1.500	254	0	0	0	254	4
M	D	2.000	36,106	120	898	0	35,328	5
M	D	4.000	601	0	0	0	601	6
M	D	5.000	3,544	0	0	0	3,544	7
M	D	6.000	146,586	529	0	0	147,115	8
M	D	8.000	65,150	340	530	0	64,960	9
M	D	10.000	43,359	879	0	0	44,238	10
M	D	12.000	53,718	2,351	0	0	56,069	11
M	D	16.000	7,826	0	0	0	7,826	12
Total Within Municipality			359,269	4,219	1,498	0	361,990	
Total Utility			359,269	4,219	1,498	0	361,990	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,531	11	2	0	2,540	296	1
L	0.750	64	0	0	0	64	64	2
L	1.000	5	0	0	0	5	5	3
M	1.000	748	17	1	0	764	4	4
M	1.250	9	1	0	0	10	7	5
M	1.500	92	2	0	0	94	4	6
M	2.000	72	1	0	2	75	18	7
M	3.000	4	0	0	0	4		8
M	4.000	21	0	0	3	24		9
M	6.000	11	0	0	0	11		10
M	8.000	9	1	0	0	10		11
M	10.000	3	0	0	0	3		12
M	12.000	1	0	0	0	1		13
Total Utility		3,570	33	3	5	3,605	398	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,650	300	270	0	3,680	495	1
0.750	155	30	25	0	160	40	2
1.000	98	8	5	0	101	25	3
1.250	0	0	0	0	0	0	4
1.500	38	2	2	0	38	12	5
2.000	80	2	9	0	73	15	6
3.000	12	1	1	0	12	0	7
4.000	3	0	0	0	3	0	8
6.000	2	0	0	0	2	0	9
Total:	4,038	343	312	0	4,069	587	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,175	205	28	9	0	263	3,680	1
0.750	82	51	9	7	0	11	160	2
1.000	15	43	16	7	0	20	101	3
1.250	0	0	0	0	0	0	0	4
1.500	1	24	4	2	0	7	38	5
2.000	0	35	12	15	0	11	73	6
3.000	0	3	1	4	0	4	12	7
4.000	0	0	0	2	0	1	3	8
6.000	0	0	0	0	0	2	2	9
Total:	3,273	361	70	46	0	319	4,069	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	521	6	1		526	2
Total Fire Hydrants	521	6	1	0	526	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 343

Number of distribution system valves end of year: 1,817

Number of distribution valves operated during year: 95

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

The adjustments for 344,345,346 and 348 were due to differences in beginning of year balances.

Specifically, 344 s/b \$0, not \$674,461, 345 s/b \$674,461, not \$345,622, 346 s/b \$345,622, not \$459,090 and 348 s/b \$459,090, not \$0.

Water Mains (Page W-15)

Mains added were assessed 100% to abutting property owners. Replacements are the responsibility of the utility.

Water Services (Page W-16)

Utility owned service not in use are owned by customers and are galvanized.

Water laterals are assessed out to the property owner or city wide based on average cost from main to curb box \$740.66 on 3/4" and \$765.60 on 1".

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	0	1
Total Sewage Operating Revenues	<u>0</u>	
Other Operating Revenues		
Forfeited Discounts (631)	0	2
Servicing of Customers Lateral (632)	0	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	0	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	<u>0</u>	
Total Operating Revenues	<u>0</u>	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	0	8
Maintenance Expenses (831-834)	0	9
Customer Accounting & Collection Expenses (840-843)	0	10
Administrative and General Expenses (850-857)	0	11
Total Operation and Maintenance Expenses	<u>0</u>	
Other Operating Expenses		
Depreciation Expense (403)		12
Amortization Expense (404)		13
Taxes (408)	0	14
Total Other Operating Expenses	<u>0</u>	
Total Operating Expenses	<u>0</u>	
NET OPERATING INCOME	<u>0</u>	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)
Operating Revenues			
Sewage Operating Revenues			
Flat Rate Service to General Customers (621)			
Residential Revenues			1
Commercial Revenues			2
Industrial Revenues			3
Revenues from Public Authorities			4
Total Flat Rate Service to General Customers (621)	0	0	0
Measured Service to General Customers (622)			
Residential Revenues			5
Commercial Revenues			6
Industrial Revenues			7
Revenues from Public Authorities			8
Total Measured Service to General Customers (622)	0	0	0
Service to Public Authorities (623)			9
Service to Other Systems (624)			10
Other Sewerage Service (625)			11
Interdepartmental Service (626)			12
Total Sewage Operating Revenues	0	0	0

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges		1
Other (specify):		2
Total Customers Forfeited Discounts (631)	<u>0</u>	
Servicing of Customers Laterals (632):		3
Total Servicing of Customers Laterals (632)	<u>0</u>	
Sale of Fertilizer (633):		4
Total Sale of Fertilizer (633)	<u>0</u>	
Rent from Sewerage Property (634):		5
Total Rent from Sewerage Property (634)	<u>0</u>	
Miscellaneous Operating Revenues (635):		6
Total Miscellaneous Operating Revenues (635)	<u>0</u>	
Amortization of Construction Grants (636):		7
Total Amortization of Construction Grants (636)	<u>0</u>	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
OPERATION EXPENSES	
Supervision and Labor (820)	1
Power and Fuel for Pumping (821)	2
Power and Fuel for Aeration Equipment (822)	3
Chlorine (823)	4
Phosphorous Removal Chemicals (824)	5
Sludge Conditioning Chemicals (825)	6
Other Chemicals for Sewage Treatment (826)	7
Other Operating Supplies and Expenses (827)	8
Transportation Expenses (828)	9
Rents (829)	10
Total Operation Expenses	0
MAINTENANCE EXPENSES	
Maintenance of Sewage Collection System (831)	11
Maintenance of Collection System Pumping Equipment (832)	12
Maintenance of Treatment and Disposal Plant Equipment (833)	13
Maintenance of General Plant Structures and Equipment (834)	14
Total Maintenance Expenses	0
CUSTOMER ACCOUNTING & COLLECTION EXPENSES	
Billing, Collecting and Accounting (840)	15
Flat Rate Inspections (841)	16
Meter Reading (842)	17
Uncollectible Accounts (843)	18
Total Customer Accounting & Collection Expenses	0
ADMINISTRATIVE AND GENERAL EXPENSES	
Administrative and General Salaries (850)	19
Office Supplies and Expenses (851)	20
Outside Services Employed (852)	21
Insurance Expense (853)	22
Employees Pensions and Benefits (854)	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
ADMINISTRATIVE AND GENERAL EXPENSES	
Regulatory Commission Expenses (855)	24
Miscellaneous General Expenses (856)	25
Rents (857)	26
Total Administrative and General Expenses	0
Total Operation and Maintenance Expenses	0

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)
Social Security		1
Local and School Tax Equivalent on Meters Charged by Water Department		2
PSC Remainder Assessment		3
Other (specify):		4
Total tax expense		<u><u>0</u></u>

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
Total Intangible Plant	<u>0</u>	<u>0</u>
 COLLECTION SYSTEM		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Service Connections, Traps, and Accessories (312)		6
Collecting Mains and Accessories (313)		7
Interceptor Mains and Accessories (314)		8
Force Mains (315)		9
Other Collecting System Equipment (316)		10
Total Collection System	<u>0</u>	<u>0</u>
 COLLECTION SYSTEM PUMPING INSTALLATIONS		
Land and Land Rights (320)		11
Structures and Improvements (321)		12
Receiving Wells (322)		13
Electric Pumping Equipment (323)		14
Other Power Pumping Equipment (324)		15
Miscellaneous Pumping Equipment (325)		16
Total Collection System Pumping Installations	<u>0</u>	<u>0</u>
 TREATMENT AND DISPOSAL PLANT		
Land and Land Rights (330)		17
Structures and Improvements (331)		18
Preliminary Treatment Equipment (332)		19
Primary Treatment Equipment (333)		20
Secondary Treatment Equipment (334)		21
Advanced Treatment Equipment (335)		22
Chlorination Equipment (336)		23
Sludge Treatment and Disposal Equipment (337)		24
Plant Site Piping (338)		25
Flow Metering and Monitoring Equipment (339)		26
Outfall Sewer Pipes (340)		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26
Outfall Sewer Pipes (340)			0 27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			28
Total Treatment and Disposal Plant	<u>0</u>	<u>0</u>	
GENERAL PLANT			
Land and Land Rights (370)			29
Structures and Improvements (371)			30
Office Furniture and Equipment (372)			31
Computer Equipment (372.1)			32
Transportation Equipment (373)			33
Other General Equipment (379)			34
Other Tangible Property (390)			35
Total General Plant	<u>0</u>	<u>0</u>	
Total utility plant in service directly assignable	<u>0</u>	<u>0</u>	
Common Utility Plant Allocated to Sewer Department			36
Total utility plant in service	<u><u>0</u></u>	<u><u>0</u></u>	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet					
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)

NONE

SEWER OPERATING SECTION FOOTNOTES

NONE